

ORIGINAL

United States Bankruptcy Court for the Southern District of New York

WITHDRAWAL OF CLAIM

Debtor Name and Case Number:	Lehman Brothers Holdings Inc. - 08-13555
Creditor Name and Address:	Horizon II International Limited with respect to Series 178 68 West Bay Road George Town Grand Cayman, KY1-1102 Cayman Islands
Court Claim Number (if known):	20014
Date Claim Filed:	September 21, 2009
Total Amount of Claim Filed:	Not less than \$301,961.36

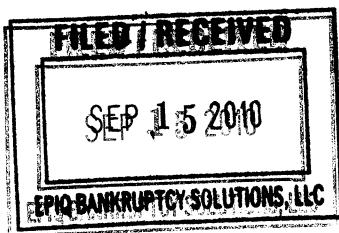
I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor. I hereby withdraw the above-referenced claim and authorize the Clerk of this Court, or their duly appointed Claims Agent, to reflect this withdrawal on the official claims register for the above-referenced Debtor.

Dated: September 15, 2010

Sandra E. Horwitz

Print Name: Sandra E. Horwitz

Title if Applicable: Authorized Signatory



THIS POWER OF ATTORNEY is granted by way of deed on 23 March 2010.

1. **HORIZON II INTERNATIONAL LIMITED**, a Cayman Islands company whose registered office is at HSBC House, 68 West Bay Road, George Town, Grand Cayman, KY1-1102, Cayman Islands, (the "Company") APPOINTS severally and not jointly Thomas Musarra, Robert Conrad, Sandra E. Horwitz and Frank Godino (each an "Attorney") of HSBC Bank USA, National Association of whose registered office is at Corporate Trust & Loan Agency, 452 Fifth Avenue, New York, NY 10018-2706, United States of America to be its attorneys for the following purposes:
 - 1.1 to approve, execute, deliver, amend and withdraw on behalf of the Company proofs of claim against Lehman Brothers Holdings Inc. and any of its related debtors, including Lehman Brothers Special Financing Inc.; and
 - 1.2 to take all actions and to execute such additional documents as the Attorneys may think fit to give effect to the arrangements referred to in paragraph 1.1 above.
2. The Attorney may not appoint one or more persons to act as substitute or substitutes in his place for all or any of the purposes referred to in this power of attorney. The Attorney may not delegate all or any of the powers referred to in this agreement.
3. All actions authorised by this power of attorney may be taken by any of the Attorneys. Any and all acts done, decisions made and instruments or other documents executed pursuant to this power of attorney by any of the Attorneys shall therefore be as valid and effectual as though done by all Attorneys.
4. This power of attorney shall expire after a period of six months from the date of this deed.
5. The Company declares that a person who deals with any Attorney in good faith may accept a written statement signed by that Attorney to the effect that this power of attorney has not been revoked as conclusive evidence of that fact.
6. The Attorney is appointed on the condition that the Attorney will report in written form any and all actions taken in connection with this power of attorney on a weekly basis to the Company.
7. This power of attorney is governed by, and shall be construed in accordance with, English law.

IN WITNESS whereof this power of attorney has been duly executed and delivered by the Company as a deed on the date first above written.

**EXECUTED as a DEED by)
HORIZON II INTERNATIONAL LIMITED)**

acting by)

Essel)

Director)

.....)

Director)

HBKY